IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Inventor:

Nobuyoshi Morimoto

Title: System and Method for

Arranging Shipment and Insurance for an Item

Examiner: Tomaszewski,

Michael

Group/Art Unit: 3626

Atty. Dkt. No: 5596-00901

NOTICE OF APPEAL

Commissioner for Patents

Mail Stop AF

P.O. Box 1450

Alexandria, VA 22313-1450

Sir:

Applicants hereby appeal to the Board of Patent Appeals and Interferences from the final rejection dated April 3, 2007.

The Commissioner is hereby authorized to charge the fee for filing this Notice of Appeal pursuant to 37 C.F.R. §1.17(e) (large entity) of \$500.00 to Meyertons, Hood, Kivlin, Kowert & Goetzel, P.C. Deposit Account No. 501505/5596-00901/RCK.

Respectfully submitted,

/Robert C. Kowert/ Robert C. Kowert, Reg. #39,255 ATTORNEY FOR APPLICANTS

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Date: July 27, 2007